



DEPARTMENT OF THE TREASURY  
INTERNAL REVENUE SERVICE  
WASHINGTON, D.C. 20224

OFFICE OF  
CHIEF COUNSEL

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CONEX-151126-02  
CC:PSI:8

[REDACTED]  
U. S. House of Representatives  
Washington, D.C. 20515  
[REDACTED]

Dear [REDACTED]

I am responding to your inquiry dated September 12, 2002, on behalf of your constituent, [REDACTED] [REDACTED] wrote about a notice of proposed rulemaking on the definition of a highway vehicle for federal excise tax purposes.

This proposed rule was published in the Federal Register on June 6, 2002 (copy enclosed). Although we do not respond to individual comments during the rulemaking process, we will consider his comment before we finalize the regulations.

I appreciate [REDACTED] comments. Thank you for forwarding [REDACTED] letter. If you have any questions, please contact me at [REDACTED]

Sincerely,

Heather C. Maloy  
Associate Chief Counsel  
(Passthroughs and Special Industries)

Enclosure